IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.5 OF 2006

Commissioner of Central Excise
& Customs, Nasik .. Appellant.

V/s.

M/s.Benzo Chem Inds.Pvt.Ltd. .. Respondent.

Mr.S.M. Shah with Mr.A.S. Rao i/b. Dr.T.C. Kaushik for the appellant.

Mr.K.k. Shroff i/b. Purohit & Purohit for the respondent.

CORAM : R.M. LODHA &
J.P. DEVADHAR, JJ.

DATED : 7TH MARCH, 2006.

P.C. :

1. Heard.

2. For the reasons stated in the impugned order, with which we agree, it cannot be said that the Central Excise Appeal gives rise to any substantial question of law. The controversy raised in this appeal is concluded by the Division Bench judgment of this Court in the case of Sunflag Iron & Steel Co. Ltd., Vs. Additional Collector of C. Ex. Nagpur [2003 (162) E.L.T. 105 (Bom.)]. The view taken by the Tribunal also find support from a later decision in the case of Shapoorji Pallonji & Co. V/s. Union of India [2005 (192) E.L.T. 92 (Bom.)].

3. No substantial question of law arises.

4. The appeal is dismissed in limine. No costs.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)